

WEST VIRGINIA:

At a special session of the County Commission, held for the County of Mercer, at the Courthouse thereof, on Thursday, March 25, 2021.

| | | |
|----------|---------------|--------------|
| Present: | Gene Buckner, | Commissioner |
| Present: | Greg Puckett, | Commissioner |
| Present: | Bill Archer, | Commissioner |

NOTICE OF SPECIAL MEETING

THE MERCER COUNTY COMMISSION WILL MEET IN SPECIAL SESSION ON THURSDAY, MARCH 25, 2021 AT 10:00 A.M IN THE COMMISSION COURTROOM. THE PURPOSE OF THE MEETING IS FOR CONSIDERATION OF THE FOLLOWING:

1. EMPLOYMENT AND OATH OF OFFICE FOR EMERGENCY MANAGEMENT DIRECTOR/FLOODPLAIN MANAGER
2. APPROVAL OF FY 2021/2022 BUDGET
3. RESOLUTION OF SUPPORT FOR NATIONAL COAL HERITAGE GRANT APPLICATION
4. ADVERTISEMENT FOR OFFICE SPACE RENTALS AT THE GARDNER CENTER

**GENE BUCKNER, PRESIDENT
MERCER COUNTY COMMISSION**

RE: OATH – EMERGENCY MANAGEMENT DIRECTOR/FLOODPLAIN MANAGER

This day on motion of Bill Archer, Commissioner, seconded by Greg Puckett, Commissioner, the Commission voted unanimously to approve the Employment and Oath of Office for Keith Gunnoe to serve as Emergency Management Director/Floodplain Manager.

RE: APPROVAL – FY 2021/2022 BUDGET

This day on motion of Bill Archer, Commissioner, seconded by Greg Puckett, Commissioner, the Commission voted unanimously to approve the FY 2021/2022 Budget. The total assessed value of

Mercer County is \$2,562,678,789. General Fund Budget is \$14,287,396 and Coal Severance Fund Budget is \$290,400.

FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

Mercer

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 2,562,678,789

**LEVY ESTIMATE
OFFICIAL BUDGET DOCUMENT**



**Prescribed and furnished by the
West Virginia State Auditor**

The Levy Estimate shall be made on this form between March 7 and March 28. ONE (1) certified copy is forwarded to:
West Virginia State Auditor's Office, Attn: Ora Ash
200 West Main Street, Clarksburg, West Virginia 26301
Phone: 627-2415 / Toll Free 1-877-982-9148

ROSTER

| | | | | |
|-------------------------|---------------------------------|-------------------------|--|-----|
| COUNTY | Mercer County Commission | | Mailing Address: 1501 Main Street, Suite 210 | |
| COMMISSION MEETS | Every 2nd Tuesday of each month | | City, State Zip Code: Princeton, WV 24740 | |
| | | Counthouse Hours | 8:30 a.m. to 4:30 p.m. Monday-Friday | |
| PRESIDENT | Gene Buckner | PHONE: 304-487-8309 | ext. | FAX |
| COMMISSIONER | Greg Puckett | PHONE: 304-431-8527 | ext. | FAX |
| COMMISSIONER | Hill Archer | PHONE: 304-487-8310 | ext. | FAX |
| COMMISSIONER | | PHONE: _____ | ext. | FAX |
| COMMISSIONER | | PHONE: _____ | ext. | FAX |
| COUNTY CLERK | Verlin Moys | PHONE: 304-487-8466 | ext. | FAX |
| CIRCUIT CLERK | Julie Ball | PHONE: 304-487-8371 | ext. | FAX |
| ASSESSOR | Lyle Coole | PHONE: 304-487-8397 | ext. | FAX |
| SHERIFF | Tommy Bailey | PHONE: 304-487-8303 | ext. | FAX |
| PROSECUTING ATTY | Brian Cochran | PHONE: 304-487-8360 | ext. | FAX |
| ADM. ASSISTANT | Vicky Reed | PHONE: 304-487-8306 | ext. | FAX |
| TAX OFFICE | Angela Buckner | PHONE: 304-487-8344 | ext. | FAX |

PERSON TO CONTACT FOR BUDGET INFORMATION

| | | | | |
|---------------|---------------|--------------|--------------|----------------------------------|
| Jessica Dixon | Deputy Clerks | 304-487-8316 | 304-487-8942 | jessica.dixon@mercercountywv.org |
| Name | Title | Phone | Fax | Email |

ANY QUESTIONS ABOUT COMPLETING THESE FORMS SHOULD BE DIRECTED TO LOCAL GOVERNMENT SERVICES, WEST VIRGINIA STATE AUDITOR'S OFFICE, 200 WEST MAIN STREET, CLARKSBURG WEST VIRGINIA 26001 OR TELEPHONE 627-2415 (TOLL FREE) 1-877-092-9148.

WEST VIRGINIA STATE AUDITOR'S OFFICE

CERTIFICATE OF VALUATION

Mercer County Commission
(Levying Body)

Mercer
(County)

TO: County Commission President

(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year 2021.

| | Column A | Column B | Column C | Column D | Column E |
|-------------------------------|---|---|---|-------------------------------|--|
| | Assessed Value Including Back Tax And New Property (Total) | All Other Exempt Value (excluding P U) | Gross Assessed (Col A Plus Col B) (County Classification Purpose Only) | Homestead Exempt Value | Assessed Valuation For Tax Purposes (Col A Minus Col D) |
| Class I | | | | | |
| Personal Property | | | | | |
| Public Utility Property | | | | | |
| Total Class I | | | | | |
| Class II | | | | | |
| Real Estate | N/A | N/A | N/A | N/A | 860,663,550 |
| Personal Property | N/A | N/A | N/A | N/A | 13,597,508 |
| Total Class II | | | | | 874,261,058 |
| Class III | | | | | |
| Real Estate | N/A | N/A | N/A | | 326,846,390 |
| Personal Property | N/A | N/A | N/A | | 267,027,752 |
| Public Utility Property | N/A | N/A | N/A | | 175,918,256 |
| Total Class III | | | | | 769,792,398 |
| Class IV | | | | | |
| Real Estate | N/A | N/A | N/A | | 194,850,500 |
| Personal Property | N/A | N/A | N/A | | 85,200,208 |
| Public Utility Property | N/A | N/A | N/A | | 105,566,502 |
| Total Class IV | | | | | 385,617,210 |
| TOTAL FOR LEVYING BODY | N/A | N/A | 2,562,678,789 | N/A | 2,029,670,666 |
| Previous Year Totals | N/A | N/A | N/A | N/A | 1,984,015,268 |

**Mercer County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022**

| | |
|--|------------------|
| Percentage for Assessor's Valuation Fund. | <u>2.00%</u> |
| Percentage for Delinquencies and Exonerations. | <u>5.00%</u> |
| Percentage for Tax Discounts. | <u>2.00%</u> |
| Previous Year's Projected Revenue. | <u>8,898,642</u> |

(Previous Years Projected Revenue from LAST YEAR'S "Levy page" tab: "REGULAR CURRENT EXPENSE LEVY" Page, cell B1)

ROLL BACK (REV 2002)

**ASSESSED VALUES FOR CALCULATING
REDUCED (ROLLED BACK) LEVY RATES**

| | |
|---------------------------------|---------------|
| Mercer County Commission | Mercer |
| (Levying Body) | County |
| TO: County Commission President | |

(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property FOR THE CALCULATION OF THE REDUCED (ROLLED BACK) LEVY RATE for the assessment year 2021.

| | Column A | Column B | Column C | Column D |
|-------------------------------|--|--|--|---|
| | Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) | New Property and Back Tax Property (Excluding TIF) | TIF Tax Incremental Financing Value | Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF (Col A Minus Col B and C) |
| Class I | | | | |
| Personal Property | | | | |
| Public Utility Property | | | | |
| Total Class I | | | | |
| Class II | | | | |
| Real Estate | N/A | N/A | | 855,126,850 |
| Personal Property | N/A | N/A | | 13,238,553 |
| Total Class II | | | | 868,365,403 |
| Class III | | | | |
| Real Estate | N/A | N/A | | 325,404,900 |
| Personal Property | N/A | N/A | | 247,315,618 |
| Public Utility Property | N/A | N/A | | 174,057,876 |
| Total Class III | | | | 746,778,394 |
| Class IV | | | | |
| Real Estate | N/A | N/A | | 194,281,460 |
| Personal Property | N/A | N/A | | 85,200,208 |
| Public Utility Property | N/A | N/A | | 97,075,148 |
| Total Class IV | | | | 376,556,816 |
| TOTAL FOR LEVYING BODY | | | | 1,991,700,613 |
| Previous Year Total | N/A | N/A | N/A | 1,959,132,690 |

**MERCER COUNTY, WEST VIRGINIA
CALCULATING REDUCED LEVY RATE
2021 - 2022**

| CLASS | ROLL BACK VALUE (Column D) | X | WEIGHTING | = | WEIGHTED ASSESSED VALUE |
|--------------------------|--------------------------------|---|--------------------|---|-----------------------------|
| Class 1 | \$ _____ | X | 0.01 | = | \$ _____ |
| Class 2 | <u>888,365,403</u> | X | 0.02 | = | <u>17,367,308</u> |
| Class 3 | <u>746,778,394</u> | X | 0.04 | = | <u>29,871,136</u> |
| Class 4 | <u>376,556,816</u> | X | 0.04 | = | <u>15,062,273</u> |
| Total All Classes | \$ <u>1,991,700,613</u> | | (Total WAV) | | \$ <u>62,300,717</u> |

Assessor's Valuation % per PVC: 2.00%
 Previous year's project: \$ 8,898,642 103.00% % \$ 9,165,601

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1430

The result of this division is then multiplied x 100 (use 2 decimal places here)
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 14.30

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1
 Rate as follows:

Class 1 Rate 14.30 ¢ X 2 = Class 2 Rate:
28.60

Class 1 Rate 14.30 ¢ X 4 = Class 3 & 4 Rate:
57.20

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1471

**MERCER COUNTY, WEST VIRGINIA
CALCULATING REDUCED LEVY RATE
Maximum with Hearing
2021 - 2022**

| CLASS | ROLL BACK VALUE (Column D) | X | WEIGHTING | = | WEIGHTED ASSESSED VALUE |
|--------------------------|--------------------------------|---|--------------------|---|-----------------------------|
| Class 1 | \$ _____ | X | 0.01 | = | \$ _____ |
| Class 2 | <u>868,365,403</u> | X | 0.02 | = | <u>17,367,308</u> |
| Class 3 | <u>746,778,394</u> | X | 0.04 | = | <u>29,871,136</u> |
| Class 4 | <u>376,556,816</u> | X | 0.04 | = | <u>15,062,273</u> |
| Total All Classes | \$ <u>1,991,700,613</u> | | (Total WAV) | | \$ <u>62,300,717</u> |

Assessor's Valuation % per PVC: 2.00%
 Previous year's project: \$ 8,898,642 112.00% % \$ 9,966,479

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1430

The result of this division is then multiplied x 100 (use 2 decimal places here)
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 14.30

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

Class 1 Rate 14.30 ¢ X 2 = Class 2 Rate:
28.60

Class 1 Rate 14.30 ¢ X 4 = Class 3 & 4 Rate:
57.20

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1600

**MERCER COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2021 - 2022**

| Current Year | Column E | | |
|--|--|-------------------|---------------------|
| | Certificate of Valuation | Levy | Taxes |
| | Assessed Value for Tax Purposes | Rate/\$100 | Levied |
| Class I | | | |
| Personal Property | \$ _____ | 14.30 | \$ _____ |
| Public Utility | _____ | | _____ |
| Total Class I | \$ _____ | | \$ _____ |
| Class II | | | |
| Real Estate | \$ 860,663,550 | 28.60 | \$ 2,461,498 |
| Personal Property | 13,597,508 | | 38,889 |
| Total Class II | \$ 874,261,058 | | \$ 2,500,387 |
| Class III | | | |
| Real Estate | \$ 326,846,390 | 57.20 | \$ 1,869,561 |
| Personal Property | 267,027,752 | | 1,527,399 |
| Public Utility | 175,918,256 | | 1,006,252 |
| Total Class III | \$ 769,792,398 | | \$ 4,403,212 |
| Class IV | | | |
| Real Estate | \$ 194,850,500 | 57.20 | \$ 1,114,545 |
| Personal Property | 85,200,208 | | 487,345 |
| Public Utility | 105,566,502 | | 603,840 |
| Total Class IV | \$ 385,617,210 | | \$ 2,205,730 |
| Total Value & Projected Revenue | \$ 2,029,670,666 | | \$ 9,109,329 |
| Less Delinquencies, Exonerations & Uncollectable Taxes | | 5.00% | 455,466 |
| Less Tax Discounts | | 2.00% | 173,077 |
| Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only) | | | _____ |
| Total Projected Property Tax Collection | | | 8,480,786 |
| Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only) | | 2.00% | 169,616 |
| Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01) | | | \$ 8,311,170 |

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

| Account Number | 01 GENERAL FUND REVENUE SUMMARY | Budgeted Revenues | Budgeted Revenues |
|----------------|--|-----------------------|-------------------|
| | | (Including Revisions) | |
| | | 2020 - 2021 | 2021 - 2022 |
| 295 | Nonspendable Fund Balance | | |
| 296 | Restricted Fund Balance | | |
| 297 | Committed Fund Balance | | |
| 298 | Assigned Fund Balance | | |
| 299 | Unassigned Fund Balance | 185,111 | 199,148 |
| 301 | 01 Property Taxes - Current Expense (Page 3-Net) | 8,118,943 | 8,311,170 |
| 301 | 02-05 Prior Year Taxes | 363,000 | 363,000 |
| 301 | 06 Supplemental Taxes | 608,440 | 600,400 |
| 301 | 07 Surplus | | |
| 301 | 08 Delinquent & Nonentered Land Fund | | |
| 301 | 09 Redemptions from State Auditor | | |
| 301 | 10 Prior Years Fifth and Other Prior Years | | |
| 301 | 11 Tax Lien Surplus | | |
| 301 | 12 Tax Loss Restoration | | |
| 301 | 90 Property Taxes - Excess Levy (Page 4-Net) | | |
| 301 | 91 Property Taxes - Excess Levy (Page 4-Net) | | |
| 301 | 92 Property Taxes - Excess Levy (Page 4-Net) | | |
| 302 | Tax Penalties, Interest & Publication Fees | 188,500 | 195,000 |
| 303 | Dog Taxes | | 300 |
| 304 | Property Transfer Tax | 366,623 | 398,000 |
| 306 | Gas and Oil Severance Tax | 102,000 | 104,230 |
| 307 | Horse and Dog Racing Tax | | |
| 308 | Wine & Liquor Tax | 120,000 | 170,210 |
| 309 | Hotel Occupancy Tax | 910,265 | 871,000 |
| 310 | Waste Coal Producing Counties | | |
| 311 | Payment in Lieu of Taxes | 4,881 | 3,168 |
| 312 | Synthetic Fuel Tax | | |
| 313 | Miscellaneous Energy Tax (Coal Bed Methane) | 39,263 | 35,000 |
| 317 | Licenses | | |
| 318 | Building Permits | | |
| 319 | Miscellaneous Permits | 4,200 | 4,429 |
| 322 | Federal Grants | 2,204,124 | 655,319 |
| 323 | State Grants | 288,586 | 312,682 |
| 324 | Other Grants | | |
| 325 | Federal Payment in Lieu of Taxes | | |
| 327 | Charges for Services | 52,168 | 45,000 |
| 328 | Magistrate Court Clerk | 8,494 | 7,935 |
| 329 | Sheriff's Service of Process | 3,300 | 1,800 |
| 330 | Sheriff's Earnings | 28,800 | 24,500 |
| 331 | County Clerk's Earnings | 152,470 | 151,417 |

**MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022**

| Account Number | 01 GENERAL FUND REVENUE SUMMARY | Budgeted Revenues | Budgeted Revenues |
|-------------------|--|--------------------------------------|----------------------|
| | | (Including Revisions) 2020 - 2021 | 2021 - 2022 |
| 332 | Circuit Clerk's Earnings | 66,150 | 56,900 |
| 333 | Prosecuting Attorney's Earnings | | |
| 334 | Accident Reports | 1,500 | 5,400 |
| 335 | Motor Vehicle License Fee | 7,400 | 7,135 |
| 336 | Map Sales | | |
| 337 | Clerk Dead Fees | 6,000 | 6,300 |
| 339 | Parks & Recreation Fees | | |
| 340 | Rents & Concessions | 11,100 | 88,460 |
| 341 | Landfill/Incinerator Fees | | |
| 342 | Airport Revenue | | |
| 343 | Cemetery Revenue | | |
| 344 | Ambulance Fees | | |
| 345 | Emergency Services Fees | | |
| 346 | Emergency 911 Fee | | |
| 347 | Special Patrol/Security Systems | | |
| 348 | Franchise Agreement | | |
| 349 | Inspection Fees | | |
| 350 | IRP Fees (Interstate Registration Plan) | 62,500 | 77,000 |
| 351 | Jail Fees | | |
| 361 | Fines, Fees & Court Costs | | |
| 362 | Regional Jail Operations Partial Reimbursement | 108,800 | 111,000 |
| 365 | Interest Earned | 193 | 170 |
| 366 | Miscellaneous Revenue | 20,000 | 20,000 |
| 367 | Sheriff's Commission | 15,000 | 15,000 |
| 368 | Confiscated Property | | |
| 369 | Commissions | | |
| 370 | Gaming Income | 46,000 | 38,000 |
| 371 | Recycling Programs | | |
| 372 | Filing Fees | 2,000 | 5,000 |
| 373 | Video Lottery | 208,300 | 206,617 |
| 374 | Planning Commission Revenue | | |
| 375 | Sale of Materials | | |
| 376 | Royalties | | |
| 377 | Sale of Bonds | | |
| 378 | Proceeds from Bond Restructuring | | |
| 379 | Lease Purchase Revenue | | |
| 380 | Contributions/Transfer from Other Entities | 69,696 | 68,471 |
| 381 | Charges to Other Entities | | |
| 382 | Refunds/Reimbursements (External Sources) | 105,894 | 50,000 |
| 383 | Parking | | |

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

| Account Number | 01 GENERAL FUND REVENUE SUMMARY | Budgeted Revenues | Budgeted Revenues |
|-------------------|--|--------------------------------------|----------------------|
| | | (Including Revisions) 2020 - 2021 | 2021 - 2022 |
| 384 | Sale of Fixed Assets | 1,000 | 2,000 |
| 385 | Gain/Loss on Sale of Fixed Assets | | |
| 388 | Transfers From Other Funds | 17,978 | |
| 390 | Emergency 911 Reimbursement | | |
| 391 | Dog & Kennel Reimbursement | | |
| 392 | Concealed Weapons Reimbursements | | |
| 393 | Home Confinement Reimbursements | | |
| 394 | General School Reimbursements | 264,400 | 190,000 |
| 395 | Magistrate Court Reimbursements | | |
| 396 | Worthless Check Reimbursements | | |
| 397 | Payroll Reimbursements | 493,443 | 496,506 |
| 398 | Transfers from Rainy Day Fund | 241,255 | |
| 399 | Transfers Assessor's Valuation Fund | 406,723 | 389,729 |
| 01 | Grand Totals -General Fund Revenues | 15,904,502 | 14,287,396 |